Logan County 2024

CERTIFICATE

State of Kansas
County

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
Logan County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	2,700,465	1,718,672	24.095
Debt Service	10-113	7	480,880	24,415	.342
Road & Bridge	68-5,101	8	1,593,000	650,080	9.114
County Health	65-204	9	374,800	169,459	2.376
Noxious Weed	2-1318	9	278,590	131,472	1.843
Hospital Maintenance	19-4606	10	400,000	396,865	5.564
Employee Benefits	12-16, 102	10	1,317,000	1,178,612	16.523
Ambulance		11	480,000	250,720	3.515
Special Alcohol and Drug		12	63,616		
Noxious Weed Capital Outlay		12	171,391		
Prairie Dog		13	68,000		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Totals		xxxxxx	7,927,742	4,520,295	63.372
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		19			71,330,215
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		20			

Revenue Neutral Rate: 57.938

Assisted by:
AdamsBrown, LLC
Address:
PO Drawer J
Great Bend, KS 67530
Email:
mromee@adamsbrowncpa.com

Attest: Sept. 5th 2023
Crystal Rucker
County Clerk

Cameron Edwards
absent
Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Logan County Rural Fire District #1 2024

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Adopted Budget			
			Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Fire District #1	19-3601	17	156,000	124,791	53,687,835	1.429
Special Machinery	19-3612c	18				

No assurance is provided. Substantially all disclosures omitted.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,902,258	92,310	1,789	6,347	5,083	380
Debt Service	22,138	1,074	21	74	59	4
Road & Bridge	581,702	28,228	547	1,941	1,555	116
County Health	167,888	8,147	158	560	449	34
Noxious Weed	100,883	4,896	95	337	270	20
Hospital Maintenance	91,990	4,464	87	307	246	18
Employee Benefits	1,029,824	49,974	969	3,436	2,752	206
Ambulance	202,830	9,843	191	677	542	41
TOTAL	**4,099,513**	**198,936**	**3,857**	**13,679**	**10,956**	**819**

County Treas Motor Vehicle Estimate 198,936

County Treas Recreational Vehicle Estimate 3,857

County Treas 16/20M Vehicle Estimate 13,679

County Treas Commercial Vehicle Tax Estimate 10,956

County Treas Watercraft Tax Estimate 819

Motor Vehicle Factor 0.04853

Recreational Vehicle Factor 0.00094

16/20M Vehicle Factor 0.00334

Commercial Vehicle Factor 0.00267

Watercraft Factor 0.00020

Logan County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Equipment Reserve Fund	100,000	150,000	150,000	K.S.A. 19-119
General Fund	Capital Improvement Fund	400,000	75,000	100,000	K.S.A. 19-120
Road and Bridge Fund	Special Highway Improvement Fund	80,000	50,000	50,000	K.S.A. 68-141g
Road and Bridge Fund	Special Machinery Fund	175,000	175,000	175,000	K.S.A. 68-141g
Special Motor Vehicle	General Fund	9,802	-	-	K.S.A. 8-145
Hospital Maintenance	#SPILL!	142,348	400,000	400,000	Commission
	Total	**907,150**	**850,000**	**875,000**	
	Adjustments*				
	Adjusted Totals	**907,150**	**850,000**	**875,000**	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

State of Kansas
County
2024

Logan County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020 Refunding Bonds	6/4/2020	9/1/2025	1.70	1,520,000	945,000	3/1 & 9/1	9/1	16,065	305,000	10,880	315,000
Total G.O. Bonds					**945,000**			**16,065**	**305,000**	**10,880**	**315,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**945,000**			**16,065**	**305,000**	**10,880**	**315,000**

No assurance is provided. Substantially all disclosures omitted.

Logan County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided. Substantially all disclosures omitted.

Logan County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,298,457	1,158,957	706,407
Receipts:			
Ad Valorem Tax	1,731,306	1,845,190	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,364	0	0
Motor Vehicle Tax	94,266	93,486	92,310
Recreational Vehicle Tax	0	1,777	1,789
16/20M Vehicle Tax	0	6,177	6,347
Commercial Vehicle Tax	0	0	5,083
Watercraft Tax	0	0	380
Gross Earnings (Intangible) Tax	13,883	0	5,909
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Intangibles	25,023	12,000	12,000
Local Sales Tax	295,745	125,000	125,000
State Aid	2,535	0	0
County Offices	69,086	35,000	35,000
Antique Motor Vehicle Registration Fees	1,870	0	0
Interest on Taxes	9,302	5,000	5,000
Rents and Leases	4,587	1,200	1,200
Transfers In	9,802	0	0
Interest on Idle Funds	74,031	13,000	13,000
Other Income	75,290	0	0
Neighborhood Revitalization Rebate		-21,280	-27,632
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,410,090**	**2,116,550**	**275,386**
Resources Available:	**3,708,547**	**3,275,507**	**981,793**

Logan County 2024

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	3,708,547	3,275,507	981,793
Expenditures:			
County Commission	50,479	56,800	57,830
County Clerk	83,040	89,800	93,040
County Treasurer	126,664	122,500	122,500
County Attorney	98,063	97,100	101,300
Register of Deeds	81,721	91,900	95,000
Sheriff	242,456	241,000	253,000
Emergency Preparedness	32,348	35,900	37,100
Unified Court	14,809	35,050	36,450
Courthouse General	494,905	790,000	810,000
Custodian	33,614	43,000	42,800
Landfill	40,962	54,000	61,000
Drug Enforcement Unit	66,632	68,000	69,000
Election	26,279	38,400	38,400
Appraiser's Cost	131,404	132,000	174,500
Area of Aging	3,500	3,500	3,500
Community Economic Development	49,984	50,000	50,000
Conservation District	25,000	25,000	25,000
County Attorney Scholarships	7,595	0	0
Dispatching Services	77,782	85,650	94,215
Fair Assn	65,750	0	0
Family Shelter	2,500	2,500	3,000
GIS System & Maintenance	19,022	18,000	9,500
Historical Records	11,000	11,000	11,000
Court Cases	11,166	5,000	5,000
Juvenile Services	0	2,000	2,000
Intellectual Disability	28,000	28,000	20,000
Mental Health	20,100	20,700	20,930
Manor Operation & Maintenance	5,000	0	0
Prisoner Board	81,473	60,000	70,000
Services for the Elderly	17,000	17,000	17,000
Silver Haired Legislature	0	300	400
Solid Waste Recycling Fees	2,211	6,000	6,000
Western KS Child Advocacy Center	5,000	6,000	6,000
Transfer to Reserve Fund	500,000	225,000	250,000
Other	94,131	108,000	115,000
Subtotal	2,549,590	2,569,100	2,700,465
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,549,590**	**2,569,100**	**2,700,465**
Unencumbered Cash Balance Dec 31	1,158,957	706,407	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,716,599	2,844,100	2,700,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,700,465
		Tax Required	1,718,672
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,718,672

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Personal Services	49,845	51,100	53,130
Contractual	115	700	700
Commodities	519	5,000	4,000
Total	**50,479**	**56,800**	**57,830**
County Clerk			
Personal Services	79,086	81,300	84,540
Contractual	2,064	3,500	3,500
Commodities	1,890	5,000	5,000
Total	**83,040**	**89,800**	**93,040**
County Treasurer			
Personal Services	112,446	115,000	115,000
Contractual	13,432	5,500	5,500
Commodities	786	2,000	2,000
Total	**126,664**	**122,500**	**122,500**
County Attorney			
Personal Services	82,574	84,100	88,300
Contractual	10,392	10,000	10,000
Commodities	5,097	3,000	3,000
Capital Outlay	0	0	0
Total	**98,063**	**97,100**	**101,300**
Register of Deeds			
Personal Services	74,926	78,400	81,500
Contractual	2,090	8,500	8,500
Commodities	4,705	5,000	5,000
Total	**81,721**	**91,900**	**95,000**
Sheriff			
Personal Services	186,863	190,000	197,000
Contractual	20,941	24,000	31,000
Commodities	34,652	27,000	25,000
Total	**242,456**	**241,000**	**253,000**
Emergency Preparedness			
Personal Services	24,391	25,100	26,100
Contractual	3,722	3,800	3,800
Commodities	4,235	7,000	7,200
Total	**32,348**	**35,900**	**37,100**
Unified Court			
Contractual	7,338	13,650	13,750
Commodities	0	2,200	2,200
Capital Outlay	0	8,000	8,000
District Expenses	7,471	11,200	12,500
Total	**14,809**	**35,050**	**36,450**
Total - Page 6b	**729,580**	**770,050**	**796,220**

Logan County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Courthouse General			
Personal Services	0	0	0
Contractual	439,815	440,000	400,000
Commodities	18,611	200,000	310,000
Capital Outlay	36,479	150,000	100,000
Total	**494,905**	**790,000**	**810,000**
Custodian			
Personal Services	24,410	33,000	33,000
Contractual	1,043	1,500	1,500
Commodities	8,161	8,500	8,300
Total	**33,614**	**43,000**	**42,800**
Landfill			
Personal Services	15,040	14,000	16,000
Contractual	21,888	30,000	35,000
Commodities	4,034	10,000	10,000
Total	**40,962**	**54,000**	**61,000**
Drug Enforcement Unit			
Personal Services	51,855	53,000	54,000
Commodities	14,777	15,000	15,000
Total	**66,632**	**68,000**	**69,000**
Election			
Personal Services	8,786	13,400	13,400
Contractual	6,573	7,000	7,000
Commodities	10,920	18,000	18,000
Total	**26,279**	**38,400**	**38,400**
Appraiser's Cost			
Personal Services	72,473	74,000	85,500
Contractual	50,128	49,000	80,000
Commodities	8,803	9,000	9,000
Total	**131,404**	**132,000**	**174,500**
Total - Page 6c	**793,796**	**1,125,400**	**1,195,700**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Area of Aging			
Appropriation	3,500	3,500	3,500
Total	**3,500**	**3,500**	**3,500**
Community Economic Development			
Economic Development(match mo + Jaym	34,984	35,000	35,000
Wild West Foundation	15,000	15,000	15,000
Total	**49,984**	**50,000**	**50,000**
Conservation District			
Appropriation	25,000	25,000	25,000
Total	**25,000**	**25,000**	**25,000**
County Attorney Scholarships			
Appropriation	7,595	0	0
Total	**7,595**	**0**	**0**
Dispatching Services			
Oakley PD	77,782	85,650	94,215
Total	**77,782**	**85,650**	**94,215**
Fair Assn			
Fair Building	25,000	0	0
Fair Maintenance	32,750	0	0
Fair Premiums	8,000	0	0
Total	**65,750**	**0**	**0**
Family Shelter			
OPTIONS	2,500	2,500	3,000
Total	**2,500**	**2,500**	**3,000**
GIS System & Maintenance			
Appropriation	19,022	18,000	9,500
Total	**19,022**	**18,000**	**9,500**
Historical Records			
Butterfield Trail Assn.	11,000	11,000	11,000
Total	**11,000**	**11,000**	**11,000**
Total - Page 6d	**262,133**	**195,650**	**196,215**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Court Cases			
Jury Trials	11,166	5,000	5,000
Total	**11,166**	**5,000**	**5,000**
Juvenile Services			
Detention Center	0	1,000	1,000
NWK Juvenile Services Program	0	1,000	1,000
Total	**0**	**2,000**	**2,000**
Intellectual Disability			
DSNWK Inc.	28,000	28,000	20,000
Total	**28,000**	**28,000**	**20,000**
Mental Health			
High Plains Mental Health	20,100	20,700	20,930
Total	**20,100**	**20,700**	**20,930**
Manor Operation & Maintenance			
Appropriation	5,000	0	0
Total	**5,000**	**0**	**0**
Prisoner Board			
Prisoner Board	81,473	60,000	70,000
Total	**81,473**	**60,000**	**70,000**
Services for the Elderly			
Appropriation	17,000	17,000	17,000
Total	**17,000**	**17,000**	**17,000**
Silver Haired Legislature			
Appropriation	0	300	400
Total	**0**	**300**	**400**
Solid Waste Recycling Fees			
NWK Regional Recycling Organization	2,211	6,000	6,000
Total	**2,211**	**6,000**	**6,000**
Total - Page6e	**164,950**	**139,000**	**141,330**

Logan County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Western KS Child Advocacy Center			
Appropriations	5,000	6,000	6,000
Total	**5,000**	**6,000**	**6,000**
Transfer to Reserve Fund			
Transfer to Capital Improvement	400,000	75,000	100,000
Transfer to Equipment Reserve	100,000	150,000	150,000
Total	**500,000**	**225,000**	**250,000**
Other			
Rawlins County Dentistry	8,000	8,000	8,000
Ambulance Lease	2,400	0	0
County IT	59,835	70,000	72,000
Western Vista ByWay	0	5,000	5,000
Prairie Dog Eradication	23,896	25,000	30,000
Total	**94,131**	**108,000**	**115,000**
Total - Page 6f	599,131	339,000	371,000
Total - Page 6b	729,580	770,050	796,220
Total - Page 6c	793,796	1,125,400	1,195,700
Total - Page 6d	262,133	195,650	196,215
Total - Page 6e	164,950	139,000	141,330
Total Detail Expenditures**	**2,549,590**	**2,569,100**	**2,700,465**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

State of Kansas
County

Logan County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	374,862	412,973	255,626
Receipts:			
Ad Valorem Tax	42,319	21,474	xxxxxxxxxxxxxxxxxx
Delinquent Tax	40	0	0
Motor Vehicle Tax	872	2,296	1,074
Recreational Vehicle Tax	0	44	21
16/20M Vehicle Tax	0	152	74
Commercial Vehicle Tax	0	0	59
Watercraft Tax	0	0	4
Sales Tax	310,960	140,000	200,000
Neighborhood Revitalization Rebate	0	-248	-393
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**354,191**	**163,718**	**200,839**
Resources Available:	**729,053**	**576,691**	**456,465**
Expenditures:			
Principal - 2020 Refunding Bond	295,000	305,000	315,000
Interest - 2020 Refunding Bond	21,080	16,065	10,880
Cash Basis Reserve (2024 column)		0	155,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**316,080**	**321,065**	**480,880**
Unencumbered Cash Balance Dec 31	412,973	255,626	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	426,080	406,065	480,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	480,880
		Tax Required	24,415
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	24,415

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,221,469	1,248,061	607,035
Receipts:			
Ad Valorem Tax	608,682	564,251	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,357	0	0
Motor Vehicle Tax	58,726	32,635	28,228
Recreational Vehicle Tax	0	620	547
16/20M Vehicle Tax	0	2,157	1,941
Commercial Vehicle Tax	0	0	1,555
Watercraft Tax	0	0	116
Special City & County Highway	184,890	265,818	263,950
State Aid	49,235	0	
Reimbursements	149,275	50,000	50,000
Neighborhood Revitalization Rebate		-6,507	-10,452
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**1,052,165**	**908,974**	**335,885**
Resources Available:	**2,273,634**	**2,157,035**	**942,920**
Personal Services	316,058	435,000	458,000
Contractual Services	76,926	560,000	570,000
Commodities	377,589	330,000	340,000
Capital Outlay	0	0	0
Transfer Out - Special Machinery	175,000	175,000	175,000
Transfer Out - Special Highway	80,000	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**1,025,573**	**1,550,000**	**1,593,000**
Unencumbered Cash Balance Dec 31	1,248,061	607,035	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,560,000	1,575,000	1,593,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,593,000
		Tax Required	650,080
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	650,080

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	268,702	321,124	164,925
Receipts:			
Ad Valorem Tax	164,430	162,851	xxxxxxxxxxxxxxxxxx
Delinquent Tax	278	0	0
Motor Vehicle Tax	10,403	8,873	8,147
Recreational Vehicle Tax	0	169	158
16/20 M Vehicle Tax	0	586	560
Commercial Vehicle Tax	0	0	449
Watercraft Tax	0	0	34
Federal Aid	19,114	0	0
State Aid	20,340	0	0
Grants and Reimbursements	161,043	34,500	33,792
Neighborhood Revitalization Rebate		-1,878	-2,724
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**375,608**	**205,101**	**40,416**
Resources Available:	**644,310**	**526,225**	**205,341**
Expenditures:			
Personal Services	215,416	220,000	227,500
Contractual Services	22,455	15,200	18,000
Commodities	14,049	25,600	30,800
Capital Outlay	71,266	2,000	0
Medical Supplies	0	98,500	98,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**323,186**	**361,300**	**374,800**
Unencumbered Cash Balance Dec 31	321,124	164,925	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	396,800	361,300	374,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	374,800
		Tax Required	169,459
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	169,459

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	141,864	124,530	43,614
Receipts:			
Ad Valorem Tax	53,547	97,857	xxxxxxxxxxxxxxxxxx
Delinquent Tax	61	0	
Motor Vehicle Tax	1,151	2,909	4,896
Recreational Vehicle Tax	0	55	95
16/20 M Vehicle Tax	0	192	337
Commercial Vehicle Tax	0	0	270
Watercraft Tax	0	0	20
Chemical Sales	128,812	100,000	100,000
Neighborhood Revitalization Rebate		-1,129	-2,114
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**183,571**	**199,884**	**103,504**
Resources Available:	**325,435**	**324,414**	**147,118**
Expenditures:			
Personal Services	64,802	60,800	62,590
Contractual Services	17,049	20,000	20,000
Commodities	119,054	200,000	196,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**200,905**	**280,800**	**278,590**
Unencumbered Cash Balance Dec 31	124,530	43,614	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	218,400	280,800	278,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	278,590
		Tax Required	131,472
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	131,472

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	293,888	292,995	4,394
Receipts:			
Ad Valorem Tax	396,293	89,230	xxxxxxxxxxxxxxxxx
Delinquent Tax	668	0	0
Motor Vehicle Tax	24,494	21,379	4,464
Recreational Vehicle Tax	0	406	87
16/20 M Vehicle Tax	0	1,413	307
Commercial Vehicle Tax	0	0	246
Watercraft Tax	0	0	18
Neighborhood Revitalization Rebate		-1,029	-6,381
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**421,455**	**111,399**	**-1,259**
Resources Available:	**715,343**	**404,394**	**3,135**
Expenditures:			
Appropriations	280,000	0	0
Transfer to Reserve Fund	142,348	400,000	400,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**422,348**	**400,000**	**400,000**
Unencumbered Cash Balance Dec 31	292,995	4,394	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	422,348	400,000	400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,000
		Tax Required	396,865
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	396,865

Adopted Budget

Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	105,007	43,739	50,000
Receipts:			
Ad Valorem Tax	847,430	998,929	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,498	0	0
Motor Vehicle Tax	56,164	45,692	49,974
Recreational Vehicle Tax	0	869	969
16/20 M Vehicle Tax	0	3,019	3,436
Commercial Vehicle Tax	0	0	2,752
Watercraft Tax	0	0	206
Neighborhood Revitalization Rebate		-11,520	-18,949
Miscellaneous	7,343	54,272	50,000
Does miscellaneous exceed 10% of Total			
Total Receipts	**912,435**	**1,091,261**	**88,388**
Resources Available:	**1,017,442**	**1,135,000**	**138,388**
Expenditures:			
Social Security	121,665	150,000	150,000
KPERS	126,175	150,000	180,000
Unemployment	15,110	12,000	12,000
Medical and Other Insurance	644,501	700,000	900,000
Workers Compensation	66,252	73,000	75,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**973,703**	**1,085,000**	**1,317,000**
Unencumbered Cash Balance Dec 31	43,739	50,000	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	977,000	1,085,000	1,317,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,317,000
		Tax Required	1,178,612
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,178,612

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	300,462	275,061	132,017
Receipts:			
Ad Valorem Tax	127,651	196,745	xxxxxxxxxxxxxxxxx
Delinquent Tax	207	0	0
Motor Vehicle Tax	3,494	6,893	9,843
Recreational Vehicle Tax	0	131	191
16/20 M Vehicle Tax	0	456	677
Commercial Vehicle Tax	0	0	542
Watercraft Tax	0	0	41
Collections	162,911	90,000	90,000
State Aid	13,500	0	0
Neighborhood Revitalization Rebate		-2,269	-4,031
Miscellaneous	2,858	0	0
Does miscellaneous exceed 10% of Total			
Total Receipts	**310,621**	**291,956**	**97,263**
Resources Available:	**611,083**	**567,017**	**229,280**
Expenditures:			
Personal Services	235,045	270,000	310,000
Contractual Services	45,380	45,000	45,000
Commodities	54,607	40,000	45,000
Capital Outlay	990	80,000	80,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**336,022**	**435,000**	**480,000**
Unencumbered Cash Balance Dec 31	275,061	132,017	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	382,000	435,000	480,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	480,000
		Tax Required	250,720
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	250,720

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol and Drug**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,134	48,056	53,336
Receipts:			
Private Club Liquor Tax	10,379	10,280	10,280
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**10,379**	**10,280**	**10,280**
Resources Available:	**52,513**	**58,336**	**63,616**
Expenditures:			
Contractual Services	4,457	5,000	63,616
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**4,457**	**5,000**	**63,616**
Unencumbered Cash Balance Dec 31	48,056	53,336	0
2022/2023/2024 Budget Authority Amount:	46,015	51,262	63,616

Adopted Budget

Noxious Weed Capital Outlay	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,391	171,391	171,391
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**0**	**0**	**0**
Resources Available:	**171,391**	**171,391**	**171,391**
Expenditures:			
Capital Outlay	0	0	171,391
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**0**	**0**	**171,391**
Unencumbered Cash Balance Dec 31	171,391	171,391	0
2022/2023/2024 Budget Authority Amount:	171,391	146,391	171,391

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Dog**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	126,926	131,375	102,675
Receipts:			
Reimbursements	71,886	45,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**71,886**	**45,000**	**30,000**
Resources Available:	**198,812**	**176,375**	**132,675**
Expenditures:			
Personal Services	0	2,200	1,500
Contractual Services	0	1,500	1,500
Commodities	67,437	70,000	65,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**67,437**	**73,700**	**68,000**
Unencumbered Cash Balance Dec 31	131,375	102,675	64,675
2022/2023/2024 Budget Authority Amount	69,500	73,700	68,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Special Highway Improvement		(3) Fund Name: Equipment Reserve		(4) Fund Name: Register of Deeds Technology		(5) Fund Name: Clerk Technology		
Unencumbered Cash Balance Jan 1	413,318	Unencumbered Cash Balance Jan 1	812,500	Unencumbered Cash Balance Jan 1	2,119,109	Unencumbered Cash Balance Jan 1	23,056	Unencumbered Cash Balance Jan 1	11,536	Total 3,379,519
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	175,000	Transfers In	80,000	Transfers In	100,000	Collections	6,636	Collections	1,647	
Total Receipts	175,000	Total Receipts	80,000	Total Receipts	100,000	Total Receipts	6,636	Total Receipts	1,647	363,283
Resources Available:	588,318	Resources Available:	892,500	Resources Available:	2,219,109	Resources Available:	29,692	Resources Available:	13,183	3,742,802
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	512,153	Capital Outlay	-	Capital Outlay	162,062	Capital Outlay	6,415	Commodities	275	
Total Expenditures	512,153	Total Expenditures	0	Total Expenditures	162,062	Total Expenditures	6,415	Total Expenditures	275	680,905
Cash Balance Dec 31	76,165	Cash Balance Dec 31	892,500	Cash Balance Dec 31	2,057,047	Cash Balance Dec 31	23,277	Cash Balance Dec 31	12,908	**3,061,897** **
										3,061,897 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Treasurer Technology		(2) Fund Name: Multi-County Health		(3) Fund Name: Capital Improvement Fund		(4) Fund Name: SLFRF ARPA Fund		(5) Fund Name: Health ELC Grant		
Unencumbered Cash Balance Jan 1	7,520	Unencumbered Cash Balance Jan 1	15,348	Unencumbered Cash Balance Jan 1	2,266,756	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	12,068	Total 2,301,692
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	1,647	Collections	2,801	Transfers In	400,000	Federal Aid	271,351	Grant	0	
				State Aid - Connecting Lir	862,156	Interest	224	Federal Aid	6,148	
Total Receipts	1,647	Total Receipts	2,801	Total Receipts	1,262,156	Total Receipts	271,575	Total Receipts	6,148	1,544,327
Resources Available:	9,167	Resources Available:	18,149	Resources Available:	3,528,912	Resources Available:	271,575	Resources Available:	18,216	3,846,019
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Captial Outlay	0	Commodities	2,075	Capital Outlay	1,436,927	Personal Services	228,254	Grant Disbursements	2,476	
Total Expenditures	0	Total Expenditures	2,075	Total Expenditures	1,436,927	Total Expenditures	228,254	Total Expenditures	2,476	1,669,732
Cash Balance Dec 31	9,167	Cash Balance Dec 31	16,074	Cash Balance Dec 31	2,091,985	Cash Balance Dec 31	43,321	Cash Balance Dec 31	15,740	**2,176,287** **
										2,176,287 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Logan County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil & Gas Depletion Trust		Prosecuting Attorney Training		Special Motor Vehicle		Manor Capital Outlay Fund				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,583,024	Cash Balance Jan 1	2,577	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		1,585,601
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Investments	2,324	Collections	676	Collections	31,177	Transfer In	142,348			
Total Receipts	2,324	Total Receipts	676	Total Receipts	31,177	Total Receipts	142,348	Total Receipts	0	176,525
Resources Available:	1,585,348	Resources Available:	3,253	Resources Available:	31,177	Resources Available:	142,348	Resources Available:	0	1,762,126
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	70,000	Capital Outlay	1,311	Personal Services	14,694					
				Contractual Services	629					
				Commodities	6,052					
				Capital Outlay	0					
				Transfers Out	9,802					
Total Expenditures	70,000	Total Expenditures	1,311	Total Expenditures	31,177	Total Expenditures	0	Total Expenditures	0	102,488
Cash Balance Dec 31	1,515,348	Cash Balance Dec 31	1,942	Cash Balance Dec 31	0	Cash Balance Dec 31	142,348	Cash Balance Dec 31	0	**1,659,638** **
										1,659,638 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2024

County Name: Logan County Rural Fire District #1
Special District Name: Fire District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	49,985	48,681	27,329
Ad Valorem Tax	139,194	129,948	xxxxxxxxxxxxxxx
Delinquent Tax	276	0	0
Motor Vehicle Tax	4,590	3,968	3,433
Recreational Vehicle Tax	0	64	77
16/20M Vehicle Tax	0	736	594
Commercial Vehicle Tax	0	445	268
Watercraft Tax	0	7	28
NRP	0	(520)	(520)
Miscellaneous	1,426	0	0
Total Receipts	**145,486**	**134,648**	**3,880**
Resources Available:	**195,471**	**183,329**	**31,209**
Expenditures:			
Personal Services	46,388	46,000	46,000
Contractual Services	21,787	30,000	30,000
Commodities	48,615	35,000	35,000
Capital Outlay	0	25,000	25,000
Transfers Out	30,000	20,000	20,000
Cash Forward (2024 column)			
Total Expenditures	**146,790**	**156,000**	**156,000**
Unencumbered Cash Balance, Dec 31	48,681	27,329	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	156,000
		Tax Required	124,791
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	124,791

CPA summary

No assurance is provided. Substantially all disclosures omitted.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund Names	Ad Valorem Levy for 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,400	3433	77	594	268	28
Total	4,400	3,433	77	594	268	28

County Treas MVT Estimate	3,433				
County Treas RVT Estimate		77			
County Treas 16/20M Estimate			594		
County Treas Commercial Vehicle Tax Estimate				268	
County Treas Watercraft Tax Estimate					28

MVT Factor	0.78023				
RVT Factor		0.01750			
16/20M Factor			0.13500		
Commercial Vehicle Factor				0.06091	
Watercraft Factor					0.00636

Logan County Rural Fire District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire District #1 Special										
Unencumbered Cash Balance Jan 1	373,850	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 373,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	30,000									
Total Receipts	30,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	30,000
Resources Available:	403,850	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	403,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	10,000									
Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,000
Cash Balance Dec 31	393,850	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	393,850
										393,850

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Logan County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,691,040	23.899	27,632
Debt Service	24,022	0.339	393
Road & Bridge	639,628	9.040	10,452
County Health	166,735	2.356	2,724
Noxious Weed	129,358	1.828	2,114
Hospital Maintenance	390,484	5.519	6,381
Employee Benefits	1,159,663	16.389	18,949
Ambulance	246,689	3.486	4,031
TOTAL	4,447,619	62.856	72,676

2023 July 1 Valuation: 70,758,386

Valuation Factor: 70,758.386

Neighborhood Revitalization Subj to Rebate: 1,156,195

Neighborhood Revitalization factor: 1,156.195

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
County

Logan County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	124,271	1.438	520
TOTAL	124,271	1.438	520

2023 July 1 Valuation: 86,438,510

Valuation Factor: 86,438.510

Neighborhood Revitalization Subj to Rebate: 361,636

Neighborhood Revitalization factor: 361.636

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Final

State of Kansas
County
2024

Logan County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan County
will meet on September 5, 2023 at 10 AM at Logan County Commissioners Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Logan County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,549,590	26.203	2,569,100	26.355	2,700,465	1,718,672	24.289
Debt Service	316,080	0.644	321,065	0.307	480,880	24,415	0.345
Road & Bridge	1,025,573	9.147	1,550,000	8.059	1,593,000	650,080	9.187
County Health	323,186	2.487	361,300	2.326	374,800	169,459	2.395
Noxious Weed	200,905	0.815	280,800	1.398	278,590	131,472	1.858
Hospital Maintenance	422,348	5.992	400,000	1.275	400,000	396,865	5.609
Employee Benefits	973,703	12.807	1,085,000	14.268	1,317,000	1,178,612	16.657
Ambulance	336,022	1.932	435,000	2.810	480,000	250,720	3.543
Special Alcohol and Drug	4,457		5,000		63,616		
Noxious Weed Capital Ou					171,391		
Prairie Dog	67,437		73,700		68,000		
Non-Budgeted Funds-A	680,905						
Non-Budgeted Funds-B	1,669,732						
Non-Budgeted Funds-C	102,488						
Totals	8,672,426	60.027	7,080,965	56.798	7,927,742	4,520,295	63.883
						Revenue Neutral Rate **	*57.938*
Less: Transfers	907,150		850,000		875,000		
Net Expenditure	7,765,276		6,230,965		7,052,742		
Total Tax Levied	4,030,586		4,099,513		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	67,145,247		72,178,824		70,758,386		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,520,000	1,520,000	945,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,520,000	1,520,000	945,000

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Crystal Rucker
County Clerk

State of Kansas
County Special District

Logan County Rural Fire District #1 2024

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2022		Current Yr Estimate 2023		Proposed Budget Year 2024				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	July 1, 2023 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1	146,790	1.644	156,000	1.503	156,000	124,791	86,438,510	1.444	1.550
Special Machinery	10,000								
Totals	156,790	2	156,000	2	156,000	124,791	86,438,510		

1.4292

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Clerk

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Logan County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	57.938	Proposed Tax Rate	63.883

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Roll Call Vote

A Roll Call Vote of the LOGAN COUNTY COMMISSIONERS To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 5, 2023

Resolution No. 23-11

Governing Body Member	Yes	No	No Vote
Cameron Edwards	✓		
[signature]	✓		
TOTAL			

Certified:

Crystal Rucker

Resolution No. 23-11

A RESOLUTION OF THE COUNTY OF LOGAN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Logan was calculated as 57.938 mills by the Logan County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Logan will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Logan, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LOGAN:

The County of Logan shall levy a property tax rate exceeding the Revenue Neutral Rate of 63.883 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 5th day of September 2023 and SIGNED by the Governing Body.

Cameron Edwards _____

_____ _____

Attested:

Crystal Rucker

County Clerk

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE OAKLEY GRAPHIC.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 16th day of Aug., 20 23
2nd Publication was made on the ____ day of _____, 20 ___
3rd Publication was made on the ____ day of _____, 20 ___
4th Publication was made on the ____ day of _____, 20 ___
5th Publication was made on the ____ day of _____, 20 ___
6th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 209.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 209.00

Terri Traynor
(Signed)

Witness my hand this 17th day of August, 20 23

SUBSCRIBED and SWORN to before me this 17th day of August, 20 23.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2024

State of Kansas
County
2024

Logan County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Logan County
will meet on September 5, 2023 at 10 AM at Logan County Commissioners Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Logan County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,549,590	26.203	2,569,100	26.355	2,700,465	1,718,672	24.289
Debt Service	316,080	0.644	321,065	0.307	480,880	24,415	0.345
Road & Bridge	1,025,573	9.147	1,550,000	8.059	1,593,000	650,080	9.187
County Health	323,186	2.487	361,300	2.326	374,800	169,459	2.395
Noxious Weed	200,905	0.815	280,800	1.398	278,590	131,472	1.858
Hospital Maintenance	422,348	5.992	400,000	1.275	400,000	396,865	5.609
Employee Benefits	973,703	12.807	1,085,000	14.268	1,317,000	1,178,612	16.657
Ambulance	336,022	1.932	435,000	2.810	480,000	250,720	3.543
Special Alcohol and Drug	4,457		5,000		63,616		
Noxious Weed Capital Ou					171,391		
Prairie Dog	67,437		73,700		68,000		
Non-Budgeted Funds-A	680,905						
Non-Budgeted Funds-B	1,669,732						
Non-Budgeted Funds-C	102,488						
Totals	8,672,426	60.027	7,080,965	56.798	7,927,742	4,520,295	63.883
						Revenue Neutral Rate **	*57.938*
Less: Transfers	907,150		850,000		875,000		
Net Expenditure	7,765,276		6,230,965		7,052,742		
Total Tax Levied	4,030,586		4,099,513		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	67,145,247		72,178,824		70,758,386		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,520,000	1,520,000	945,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,520,000	1,520,000	945,000

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988*

Crystal Rucker
County Clerk

	Prior Year Actual 2022		Current Yr Estimate 2023		Proposed Budget Year 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	July 1, 2023 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**
Special District Funds									
Fire District #1	146,790	1.644	156,000	1.503	156,000	124,791	86,438,510	1.444	1.550
Special Machinery	10,000								
Totals	156,790	2	156,000	2	156,000	124,791	86,438,510		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Crystal Rucker
Clerk

(First published in The Oakley Graphic on August 16, 2023.)